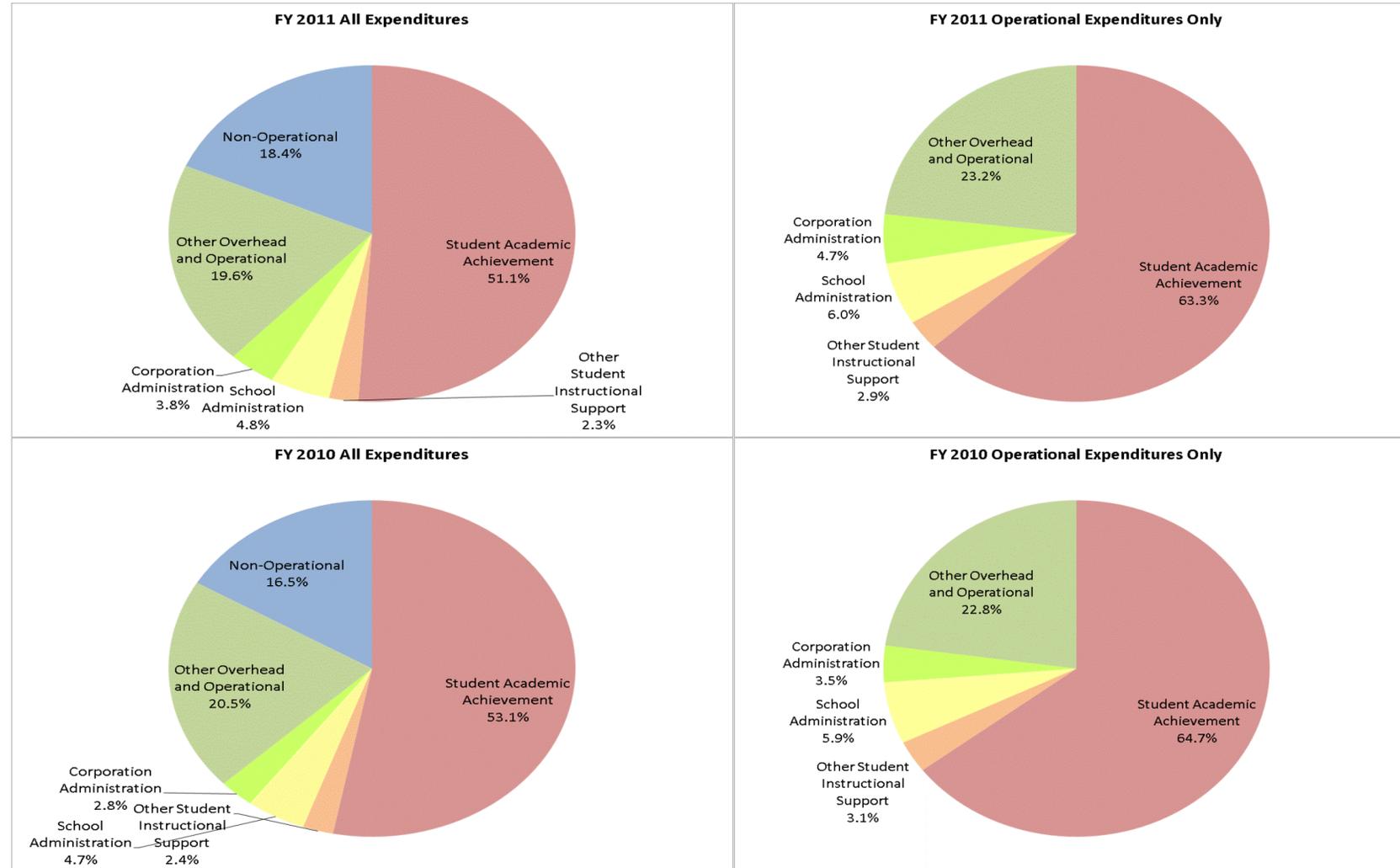


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brownstown Cnt Com Sch Corp (3695)

Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,651,725	58.6%	\$8,433,893	56.2%	\$8,932,736	53.1%	\$8,367,819	51.1%
Student Instructional Support	\$893,564	6.8%	\$1,030,188	6.9%	\$1,201,963	7.1%	\$1,166,087	7.1%
Overhead and Operational	\$2,802,786	21.5%	\$3,662,175	24.4%	\$3,913,142	23.3%	\$3,829,689	23.4%
Nonoperational	\$1,698,639	13.0%	\$1,890,490	12.6%	\$2,776,615	16.5%	\$3,018,239	18.4%
Grand Total	\$13,046,715		\$15,016,745		\$16,824,457		\$16,381,834	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	65.5%	63.0%	60.2%	58.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brownstown Cnt Com Sch Corp (3695)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,302,777	\$2,348,414	\$3,009,073	\$2,733,155	19%	16%	-9%
	11200 Regular Programs; Middle/Junior High	\$1,228,165	\$1,243,821	\$1,612,988	\$1,419,296	16%	14%	-12%
	11300 Regular Programs; High School	\$1,386,231	\$1,422,282	\$2,029,215	\$2,009,928	45%	41%	-1%
	11410 Vocational Education; Agriculture A	\$67,997	\$77,133	\$96,798	\$97,273	43%	26%	0%
	11450 Vocational Education; Consumer and Homemaking	\$111,089	\$121,376	\$74,378	\$74,655	-33%	-38%	0%
	11480 Vocational Education; Industrial Education A	\$111,763	\$62,998	\$91,271	\$83,298	-25%	32%	-9%
	11520 Vocational Education; Area School Participation		\$33,488		\$53,032		58%	
	11590 Other Vocational Education Programs	\$5,460				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$80,044	\$145,189	\$134,910	\$151,024	89%	4%	12%
	12210 Mental Disabilities; Mild Mental Disabilities	\$204,749	\$241,604	\$536,919	\$544,020	166%	125%	1%
	12350 Physical Impairment; Homebound	\$524	\$357			-100%	-100%	
	12510 Culturally Different; Communication Disorders	\$78,963	\$82,125	\$98,927	\$135,504	72%	65%	37%
	12520 Culturally Different; Compensatory	\$1,622	\$19,217	\$2,310		-100%	-100%	-100%
	12610 Learning Disability	\$46,173	\$55,623	\$77,158	\$79,026	71%	42%	2%
	12710 Equal Opportunity At Risk		\$943				-100%	
	12810 Special Education Preschool	\$34,304	\$53,601	\$78,858	\$59,771	74%	12%	-24%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$20,753	\$22,814	\$26,536	\$23,151	12%	1%	-13%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$1,025	\$2,309	\$188		-100%	-100%	-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$8,370				-100%		
	14300 Summer School Programs; High School	\$26,160	\$35,202	\$24,809	\$19,654	-25%	-44%	-21%
	16100 Remediation Testing	\$54,424	\$61,599	\$68,078	\$73,261	35%	19%	8%
	16200 Preventive Remediation			\$29,032	\$71,859			148%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition			\$5,765				-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$77,608	\$199,428	\$233,720	\$202,792	161%	2%	-13%
	22110 Improvement of Instruction; Service Area Direction	\$263	\$1,713	\$112	\$112	-57%	-93%	-1%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,593	\$94,689	\$183,361	\$176,484	477%	86%	-4%
	22130 Improvement of Instruction; Instructional Staff Training	\$30,240		\$635	\$507	-98%		-20%
	22220 Library/Media Services; School Library	\$102,262	\$117,276	\$183,958	\$171,126	67%	46%	-7%
	22230 Library/Media Services; Audiovisual	\$3,720	\$2,065	\$1,393	\$1,529	-59%	-26%	10%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$185,632	\$3,492	\$36,465	\$20,146	-89%	477%	-45%
	22320 Instruction, Related Technology; Student Learning Centers			\$148,537	\$90,940			-39%
	22360 Instruction, Related Technology; Network Support	\$21,196				-100%		
	22370 Instruction, Related Technology; Hardware Maintenance and Support				\$15,000			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$3,717				-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$134,620	\$147,282	\$143,628	\$61,277	-54%	-58%	-57%
	26497 2007 Account Code - Teachers Retirement Fund	\$282,341	\$374,567					
Student Academic Achievement Total		\$6,639,068	\$6,970,606	\$8,932,736	\$8,367,819	26%	20%	-6%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$25,033	\$27,946	\$37,923	\$425	-98%	-98%	-99%
	21130 Attendance and Social Work Services; Social Work Services		\$2,853	\$4,670	\$5,779		103%	24%
	21220 Guidance Services; Counseling Services	\$209,433	\$204,035	\$270,337	\$277,690	33%	36%	3%
	21290 Guidance Services; Other Guidance Services				\$500			
	21320 Health Services; Medical Services	\$370				-100%		
	21340 Health Services; Nurse Services	\$65,659	\$82,086	\$94,957	\$94,730	44%	15%	0%
	24100 Office of The Principal	\$459,759	\$512,786	\$794,077	\$786,962	71%	53%	-1%
Student Instructional Support Total		\$760,253	\$829,705	\$1,201,963	\$1,166,087	53%	41%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$16,888	\$18,772	\$16,457	\$17,621	4%	-6%	7%
	23120 Board of Education; Service Area Assistants	\$92,536	\$233,225	\$28,003	\$28,405	-69%	-88%	1%
	23150 Board of Education; Legal Services	\$1,950	-\$3,249			-100%		
	23160 Board of Education; Promotion Expenses	\$577				-100%		
	23190 Board of Education; Other Governing Body Services	\$10,869	\$8,788	\$10,669	\$16,062	48%	83%	51%
	23210 Executive Administration; Office of The Superintendent	\$157,308	\$131,907	\$165,240	\$167,927	7%	27%	2%
	23220 Executive Administration; Community Relations	\$600	\$2,291	\$1,003	\$1,011	69%	-56%	1%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,281	\$1,722	\$1,422	\$2,219	-3%	29%	56%
	23290 Executive Administration; Other Executive Administration Services	\$1,600	\$2,927		\$176,000	> 500%	> 500%	

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Brownstown Cnt Com Sch Corp (3695)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25110 Fiscal Services; Office of The Business Manager			\$120,061	\$112,253			-7%
	25140 Fiscal Services; Receiving and Disbursing Funds			\$24,337	\$24,708			2%
	25150 Fiscal Services; Payroll Services			\$47,455	\$46,485			-2%
	25191 Other Fiscal Services; Refund of Revenue	\$961	\$6,400	\$622	\$761	-21%	-88%	22%
	25195 Other Fiscal Services; Bank Account Service Charge		\$5				-100%	
	25740 Personnel Services; Noninstructional Personnel Training	\$15				-100%		
	25750 Personnel Services; Health Services	\$605	\$1,410	\$52,917	\$23,518	> 500%	> 500%	-56%
	25890 Other Technology Services	\$4,200				-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction			\$60,688	\$64,078			6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,039,767	\$1,150,191	\$1,110,506	\$1,083,049	4%	-6%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,943	\$5,664	\$10,933	\$9,059	-55%	60%	-17%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$26,479	\$137,779	\$229,251	\$215,481	> 500%	56%	-6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$622	\$1,594					
	26499 2007 Account Code - Other		\$2,425					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$13,984	\$16,700	\$14,758	\$15,501	11%	-7%	5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$44,300	\$83,139	\$74,196	\$75,601	71%	-9%	2%
	27010 Student Transportation; Service Area Direction	-\$16,598		\$83,612	\$49,946			-40%
	27100 Student Transportation; Vehicle Operation	\$393,151	\$419,420	\$514,807	\$521,189	33%	24%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$138,846	\$183,652	\$184,206	\$264,357	90%	44%	44%
	27400 Student Transportation; Purchase of School Buses	\$145,850	\$286,889	\$399,358	\$176,614	21%	-38%	-56%
	27500 Student Transportation; Insurance on Buses		\$24,311	\$22,524	\$26,554		9%	18%
	27700 Student Transportation; Contracted Transportation Services	\$13,176	\$11,150	\$13,710	\$11,904	-10%	7%	-13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$163,136	\$184,595	\$311,437	\$306,404	88%	66%	-2%
	31400 Food Services Operations; Food Purchases	\$236,950	\$311,506	\$392,075	\$382,404	61%	23%	-2%
	31900 Other Food Services	\$15,509	\$18,751	\$22,897	\$10,579	-32%	-44%	-54%
Overhead and Operational Total		\$2,525,504	\$3,241,963	\$3,913,142	\$3,829,689	52%	18%	-2%
Nonoperational								
	33200 Community Recreation	\$14,810	\$2,586			-100%	-100%	
	33400 Athletic Coaches	\$79,412	\$104,523	\$145,664	\$147,411	86%	41%	1%
	33990 Other Community Services; Other			\$406				-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$14,145	\$7,399	\$47,900	\$10,535	-26%	42%	-78%
	43000 Facilities Acquisition and Construction; Professional Services	\$7,674	\$29,548	\$96,747	\$48,800	> 500%	65%	-50%
	45100 Building Acquisition, Construction and Improvements	\$144,348	\$80,694	\$687,610	\$850,898	489%	> 500%	24%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$72,035	\$78,520			9%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment		\$49,061	\$41,179	\$54,379		11%	32%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,316	\$4,440			-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$74,279	\$99,916	\$169,510	\$284,686	283%	185%	68%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$61,575	\$12,750	\$57,420	\$35,124	-43%	175%	-39%
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$440,000	\$1,060,000	\$1,120,000	> 500%	155%	6%
	52100 Debt Services; Interest on Debt; Bonds	\$430,000	\$511,898	\$393,931	\$337,935	-21%	-34%	-14%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$15,500				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$789,522	\$502,500			-100%	-100%	
	53150 Debt Services; Lease Rental; Buildings ; Interest				\$46,600			
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$10,142				-100%		
	54200 Common School Fund; Principal	\$34,778				-100%		
	60700 Nonprogramed Charges; Scholarships	\$3,100		\$4,215	\$3,350	8%		-21%
Nonoperational Total		\$1,680,100	\$1,860,815	\$2,776,615	\$3,018,239	80%	62%	9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$75,191	\$86,217					
	26492 2007 Account Code - Social Security	\$587,648	\$649,414					
	26493 2007 Account Code - Workmen's Compensation	\$35,771	\$18,542					
	26494 2007 Account Code - Group Insurance	\$740,830	\$1,267,280					
	26496 2007 Account Code - Unemployment Compensation	\$2,350	\$9,670					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$82,533					
Prorated By Fund Total		\$1,441,790	\$2,113,656					